

**Newfoundland & Labrador  
Denturists Board  
2019 Report**

## ABOUT THE BOARD

As a regulatory body, The Newfoundland and Labrador Denturists Board supports the public's right to safe, competent and ethical Denturism care.

The NLDB does this by:

Setting the requirements that must be met for an individual to practice Denturism in Newfoundland and Labrador.

Issuing Certificates of Registration to Denturists who meet these professional requirements.

Once an individual has obtained a Certificate of Registration they may practice Denturism.

Establishing comprehensive Standards of Practice and policies that every Registered Denturist must follow.

Developing and administering a Quality Assurance Program that helps Registered Denturists stay current and develop their knowledge and skills throughout their careers.

Giving the public a way to raise issues and hold Registered Denturists accountable for their conduct and practice.

With the NLDB's governing body and Committees, all working to serve the public interest first, the people of Newfoundland and Labrador can have confidence in the care they receive from Registered Denturists.

## **Newfoundland and Labrador Denturists Board**

322 Memorial Drive, Clarenville NL. A5A 1P3

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### **Board Members**

Jason Johnson – Chairperson

Dave Patey – Registrar

Billy Browne – Member

June 28, 2019 Jason Johnson and Dave Patey attended the NL Denturists Association Meeting in Port Union NL. The 2018 report and financials were presented to the members present.

The 2019 National Denturists Conference was held August in Winnipeg MB. No board members attended.

The Clinical Inspections were started July 2019. Clinics on the west coast, central, and eastern portions were completed and went well. Next session to take place spring 2020.

No new laypersons were appointed. The Department of Health and Community Services were contacted to see if any new people were available to come on the board. It was advised that it may be challenging to get new people. A follow up is required.

Registrar Dave Patey attended the Commission on Accreditation for Denturism (CAD) teleconference October 15, 2019 at which he was appointed as a director and new representative for NL. The commission had reported that Alberta, British Columbia, and Ontario has decided not to use the CAD for future accreditation of their schools and that they will use their own independent agencies. The CAD has strongly advised them not to do this.

Meeting was held November 1, 2019 in St John's. Members Jason Johnson, Dave Patey and Bill Browne attended. At this meeting there was discussion regarding the 2018 financial report and a motion was made to use David Snow Chartered Accounting firm in Clarenville to complete the financials again for 2019 audit.

No formal complaints were received for 2019.

One denturist has applied for a NL Denturist License under the Denturists Labor Mobility Act. Application to be processed by year end.

Date and location of 2020 AGM to be determined at later date.

Current registrar's 3<sup>rd</sup> term is due to expire June 30<sup>th</sup>, 2020. A new registrar will have to be appointed at that time.

**NEWFOUNDLAND AND LABRADOR DENTURIST BOARD**

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

DECEMBER 31, 2019



# David N. Snow Professional Corporation

Chartered Professional Accountant

## INDEPENDENT AUDITORS' REPORT

To the Board of **Newfoundland and Labrador Denturist Board**

### **Qualified Opinion**

I have audited the financial statements of **Newfoundland and Labrador Denturist Board**, which comprise the statement of financial position as at December 31, 2019, and the statements of operations and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of **Newfoundland and Labrador Denturist Board** as at December 31, 2019, and the results of its operations and changes in net assets for the year then ended in accordance with Accounting Standards for Not-for-profit Organizations (ASNPO).

### **Basis for Qualified Opinion**

**Newfoundland and Labrador Denturist Board** does not account for its revenue on an accrual basis but records revenue upon receipt of cash. These financial statements do not reflect or provide for any such adjustments in relation to such as it is not practical to do so.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of **Newfoundland and Labrador Denturist Board** in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **Newfoundland and Labrador Denturist Board** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going-concern basis of accounting unless management either intends to liquidate **Newfoundland and Labrador Denturist Board** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **Newfoundland and Labrador Denturist Board** financial reporting process. When individuals responsible for the oversight of the financial reporting process are the same as those responsible for the preparation of the financial statements, no reference to oversight responsibilities is required.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Newfoundland and Labrador Denturist Board** internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **Newfoundland and Labrador Denturist Board** ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause **Newfoundland and Labrador Denturist Board** to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Chartered Professional Accountant

Clarenville, Newfoundland and Labrador

September 7, 2020

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# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Statement of Financial Position

December 31, 2019	2019	2018
<b>ASSETS</b>		
Current		
Cash	<u>\$ 70,390</u>	<u>74,495</u>
<b>LIABILITIES AND MEMBERS' EQUITY</b>		
Current		
Payables and accruals	1,480	1,481
Net assets	<u>68,910</u>	<u>73,014</u>
	<u>\$ 70,390</u>	<u>74,495</u>

Approved:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See accompanying notes



# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Statement of Operations and Net Assets

Year ended December 31, 2019	2019	2018
Revenue		
Registrations	<u>\$ 6,567</u>	<u>6,000</u>
Expenditures		
Clinic inspections	6,170	-
Office	1,886	2,410
Professional fees	1,380	1,380
Membership fees	855	-
Interest and bank charges	306	277
Travel	<u>74</u>	<u>200</u>
	<u>10,671</u>	<u>4,267</u>
Excess of revenue over expenditures (deficit)	(4,104)	1,733
Net assets, beginning	<u>73,014</u>	<u>71,281</u>
Net assets, ending	<u>\$ 68,910</u>	<u>73,014</u>

See accompanying notes

# NEWFOUNDLAND AND LABRADOR DENTURIST BOARD

## Notes to the Financial Statements

December 31, 2019

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### 1. Nature of operations

The Newfoundland and Labrador Denturist Board (the board) was established under the Denturists Act. The powers of the board include granting licenses in the practice of denture technology in the Province of Newfoundland and Labrador, keeping a register of persons licensed and prescribing the educational standards and other qualifications of applicants for a license.

### 2. Significant accounting policy

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations except that revenues have not been recognized on an accrual basis on accounting.

### 3. Statement of Cash Flows

A statement of cash flows has been omitted as it would not provide additional meaningful information not readily determinable from other financial information provided.

### 4. Income Taxes

The Newfoundland and Labrador Denturist Board is a Crown entity and as such is not subject to Provincial or Federal Income Taxes.